

NH Department of Health and Human Services
Division of Public Health Services
29 Hazen Drive
Concord, NH 03301
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State of New Hampshire
Department of Revenue Administration
109 Pleasant Street
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Licensing Requirements for Food Establishments in New Hampshire

There has been some confusion concerning the licensing of food service establishments with the NH Department of Revenue Administration (DRA) and the licensing of food service establishments with the NH Department of Health and Human Services (DHHS).

The DRA issues a *Meals & Rentals Tax Operators License* to register your business to collect and remit tax payments monthly, while HHS issues a *Food Service License* to protect the safety and security of the NH food supply and to prevent foodborne illness and injuries. Both licenses are required for a food service establishment to operate in New Hampshire. Each license, however, is applied for and issued by the respective state agency. The following information is provided to clarify the process for each.

DRA – Meals & Rentals Tax Operators License:

An application for a Meals & Rentals Tax Operators License must be made through the DRA pursuant to RSA 78-A:4, I, which states:

Each operator shall register with the department the name and address of each place of business within the state where it operates a hotel, sells taxable meals, or rents motor vehicles. The operator shall complete a registration, upon receipt of which the department shall issue a meals and rentals license for each place in such form as it determines, attesting that the registration has been made, provided that a license shall not be issued or renewed if the operator owes unpaid taxes, interest, or penalties from any tax administered by the department. A license may be denied if the commissioner has reason to believe that the registration is filed by a person as a subterfuge for the real person in interest whose license has been previously been revoked, suspended, or not renewed for cause. Licenses shall expire on June 30 in each odd-numbered year, unless the business ceases operation, a change in ownership occurs, or the license is revoked or suspended by the department prior to expiration of the license. The license shall be conspicuously posted in a public area upon the premises to which it relates.

Under the law, no person shall engage in serving taxable meals without first obtaining the Meals & Rentals Tax Operators License. The license is nonassignable and cannot be transferred. Any person who fails to register or obtain a license as provided in this section shall be subject to the penalty provisions of RSA 21-J:39 including, but not limited to a fine (see RSA 651:2).

For those establishments applying for a Meals & Rentals Tax Operators License, or for those renewing their license, an application is available online at the DRA website: Please allow two to three weeks for processing.

<http://www.nh.gov/revenue/forms/documents/CD-3.pdf>

Questions may be emailed to: CollectDiv@rev.state.nh.us
DHHS – Food Service License:

An application for a Food Service License must be made through DHHS Division of Public Health Services (DPHS) Food Protection Section (FPS) pursuant to RSA 143-A:4, which states:

It shall be unlawful for any person, unless exempted under RSA 143-A:5, to operate a food service establishment or retail food store within the state without having obtained a food service license to be issued by the commissioner of Health and Human Services.

Food Service Licenses are valid for one year from the date of issuance and must be renewed on an annual basis.

The FPS is located within the DHHS DPHS and is responsible for licensing and inspecting food service establishments in 218 of the 234 cities and towns within the State of New Hampshire. Please be aware that there are 16 self-inspecting communities which license and inspect the food service establishments or retail food stores in their jurisdiction. Those self-inspecting communities include: Bedford, Berlin, Claremont, Concord, Derry, Dover, Epsom, Exeter, Keene, Manchester, Merrimack, Nashua, Plaistow Portsmouth, Rochester, and Salem. For establishments in any of these locations, the local authority should be contacted regarding licensing information .A contact list for the self inspecting communities can be found at: <http://www.dhhs.nh.gov/dphs/fp/sanitation/index.htm>

New food service establishments or retail food stores or establishments that have changed ownership and that are in the jurisdiction of the State of New Hampshire must obtain their food service license from the DPHS FPS **prior** to operating.

For those establishments that are renewing their license, the renewal application must be received at least 30 days prior to the expiration date of the current license. As a courtesy to licensees, the DPHS FPS sends out reminder notices for license renewals approximately 45 days prior to a license expiring. These reminders are clearly labeled as being from the DPHS FPS and include a license application that is also clearly labeled as being from the FPS. Food service establishments that allow their food service license to expire are subject to a fine.

Renewal applications are also available on line at the DHHS website at:

<http://www.dhhs.state.nh.us/dphs/fp/>.

Questions may be emailed to: foodprotection@dhhs.state.nh.us